

**Washington State Auditor's Office**  
**Audit Report**

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**Island County Conservation District**

**Audit Period**  
**January 1, 1997 through December 31, 1999**

**Report No. 62213**

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Washington \_\_\_\_\_  
***State Auditor***  
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Brian Sonntag

# Audit Report

## **Island County Conservation District January 1, 1997 through December 31, 1999**

### ***ABOUT THE AUDIT***

This report contains the results of our independent audit of the Island County Conservation District for the three-year period January 1, 1997, through December 31, 1999.

In keeping with general auditing practices, we did not examine every portion of the District's financial activities during the audit. The areas examined represented the highest risk of noncompliance, misappropriation or misuse. We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Specifically, we reviewed the District's compliance with the Open Public Meetings Act, bid laws, and requirements pertaining to ethics and conflicts of interest. We also reviewed the completeness of the District's revenue collections and the overall legality of the District's expenditures, and evaluated the District's internal controls over revenue collections, vendor payments, payroll disbursements, cash and investment balances and equipment.

### ***ABOUT THE DISTRICT***

The District was organized on June 27, 1967, and is a subdivision of the state of Washington Conservation Commission. The District covers Whidbey Island in Island County. The District is governed by a Board of Supervisors composed of three elected officials and two officials appointed by the Washington State Conservation Commission. Grants and interlocal agreement contracts with Island County fund the District. The District's 1999 total expenditures were \$120,275. The District's four employees help local landowners preserve and conserve natural resources by providing technical expertise, assistance in regulatory issues, funding opportunities and education.

### ***RESULTS***

In the areas tested, the District complied with state laws and regulations and its own policies and procedures. We did not identify any conditions significant enough to report as findings.

We thank District officials and personnel for their assistance and cooperation during the audit.